IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 3906 of 1997

For Approval and Signature:
HONOURABLE MS. JUSTICE R.M.DOSHIT

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to civil judge ?

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SHREE AMARSINHJI STATIONARY INDUSTRIES LIMITED - Petitioner(s)
Versus
VANKANER MUNICIPALITY - Respondent(s)

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Appearance :
MR AS VAKIL for Petitioner
MR MEHUL S SHAH for
MR SURESH M SHAH for Respondent(s) : 1
Ms KIRAN PANDEY AGP for Respondent No.2

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CORAM : HONOURABLE MS. JUSTICE R.M. DOSHIT
19th December, 2007

ORAL JUDGMENT

Heard the learned advocates.

The petitioner-Shree Amarsinhji Stationery Industries Limited [hereinafter referred to as, "***the Company***"] is a manufacturer of carbon paper. Its

manufactory is situated at Wankaner, District-Surendranagar. The Company imports tissue paper which is further processed to make carbon paper.

This petition raises the question whether the tissue paper imported by the Company *within* the limits of Wankaner Municipality is amenable to octroi duty under the head, "*Toilet Goods*" or under the *residual item*. It is the claim of the Company that the tissue paper imported by the Company is not capable of being used as toilet paper. It cannot be classified as "*Toilet Goods*". In absence of any other specific entry, the octroi duty can be charged under the residual item alone.

*I*dentical question has been decided by me against the Company by the judgment and order dated 15/16th October, 2007 passed in Special Civil Application No. 1918 of 1996.

For the reasons recorded in the above referred judgment dated 15/16th October, 2007 passed in Special Civil Application No. 1918 of 1996, the question is answered against the Company i.e., the tissue paper imported by the Company for manufacture of carbon

paper is amenable to octroi duty under the item "*Toilet Goods*" and not under the *residual item*. Petition is accordingly dismissed. Rule is discharged. *Interim* relief stands vacated.

It is clarified that this order shall not preclude the Company from availing of the remedy of statutory appeal, if otherwise available.

Mr. Vakil requests that *interim* arrangement made pending this petition be continued for a period of four weeks. The request is accepted. The *interim* arrangement made pending the petition be continued till 21st January, 2008.

{Ms. R.M Doshit, J.}

*Prakash**